

The Board of Commissioners
Bayou Lafourche Gravity Drainage District
of Acadia Parish

This report is intended solely for the use of management of Bayou Lafourche Gravity Drainage District and the legislative bodies, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Bowman, Pennel, Lewis & Breaux

Crowley, Louisiana
March 21, 1993

The Board of Commissioners
Bayou LaLait Gravity Drainage District
of Acadia Parish

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the new meetings law).

Bayou LaLait Gravity Drainage District is only required to post a notice of such meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We scanned copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the two years to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The District did not have any employees during the two year period ended December 31, 1988.

We were not engaged to, and did not, perform an examination. The objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Board of Commissioners
Bayou Mallot Gravity Drainage District
of Acadia Parish

Management provided us with the required list of board members including the noted information. However, for the two year period ended December 31, 1994, the District did not have any employees.

3. Obtain from management a listing of all employees paid during the period under examination.

For the two year period ended December 31, 1994, the District did not have any employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

As noted in agreed-upon procedure (3), the District did not have any employees for the two year period ended December 31, 1994.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Bayou Mallot Gravity Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1974.

6. Trace the budget adoption and amendments to the minute book.

Bayou Mallot Gravity Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1974.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 10%.

Bayou Mallot Gravity Drainage District is not required to comply with the Budget Act because the District was created before December 31, 1974.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.



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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Order Refers:

Engagement, SA
0049700 700

Engagement, SA
0049701 001

Order SA, SA
0049700 000

New Order, SA
0049701 000

Financial Policy, SA
0049701 000

Order, SA
0049701 001

John A. Houssaird, CPA
Assistant to Controller, CFP
Joseph S. Pomerie, CPA
Assistant to the CEO
Richard Lewis, CPA
Paul A. Breaux, CPA
Scott L. Breaux, CPA
L. Charles Walker, CPA
Ernest H. Breaux, CPA
William Martin III, CPA
Stephen J. Landry, CPA
Craig J. Breaux, CPA
John P. Pomerie, CPA
George J. Breaux III, CPA
David L. Walker, CPA
Craig R. Walker, CPA
W. Scott Walker, CPA
David Landry, CPA

Reference:

Order SA, Breaux III, CFP 700
Order SA, Pomerie, CFP 700
Order SA, Walker, CFP 000
Order SA, Walker, CFP 000
Order SA, Walker, CFP 000
Order SA, Walker, CFP 000
Order SA, Walker, CFP 000
Order SA, Walker, CFP 000

Professional Services Committee of
Certified Public Accountants
The State of Louisiana
6000 Riverchase

The Board of Commissioners
Bayou Malher Greenvy Drainage District
of Acadia Parish
Acadia Parish Police Jury
Eunice, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Bayou Malher Greenvy Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Bayou Malher Greenvy Drainage District's compliance with certain laws and regulations during the two years ended December 31, 1994 indicated in the accompanying Louisiana Attention Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

3. Select all expenditures made during the two years for material and supplies exceeding \$5,000, on public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2111-2151 (the public bid law).

There were not any expenditures made during the period for materials and supplies exceeding \$5,000 nor were expenditures made for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1100-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

NOTES TO FINANCIAL STATEMENTS
See ACCOUNTANT'S Compilation Report

Note 3. Compensation of Board Members

A schedule of compensation paid to board members is as follows:

	1996	1995
Malley Harold	\$ 100	\$ 600
Robert Stagg, Jr.	500	600
J. B. Biskig, Jr.	500	600
Barnett William	500	-
Justin Young	100	800
James Harris	100	500
Lee Augustine	450	-
Richard Ruppert	500	-
Totals	\$ 2,850	\$ 2,500

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Legislature. The compensations were paid \$50 per meeting.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compliance Report

D. Budget practices

Louisiana law exempts all special districts created before December 31, 1976 from the requirements of the Local Government Budget Act. The Drainage District was created August 17, 1969 and, accordingly, is exempt from the budgetary requirements. Management has decided that due to the amount and nature of expenditures, the adoption of a complete budget is not required for management control purposes. Accordingly, the Drainage District did not adopt budgets for the two years ended December 31, 1996. Therefore, the financial statements do not reflect a comparison of the revenues and expenditures to budget. The Drainage District does not use accrual accounting.

E. Deposits in financial institutions

Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 1996, the District has cash and cash equivalents (bank balances) totaling \$72,482 in interest-bearing demand deposits and time deposits.

These deposits are stated at cost which approximates market. Under state law, these deposits (or the remaining bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposits (bank balances) totaling \$27,562 at December 31, 1996, are fully secured by federal deposit insurance.

Note F. Ad Valorem Taxes

The Drainage District was authorized to and has levied 4.72 mills and 5.00 mills of ad valorem tax for 1996 and 1995, respectively, for the operation and maintenance of the Drainage District.

NOTES TO FINANCIAL STATEMENTS
(See Accountant's Compilation Report)

A. Fund accounting

The Drainage District is organized and operated on a fund basis whereby a separate self-balancing set of accounts (general fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund of the Drainage District and accounts for all activities of the Drainage District.

B. General fixed assets

The Drainage District does not own any general fixed assets. Drainage work is performed by independent contractors who supply their own tools and equipment to maintain ditches, ditches, and canals.

C. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied. The general fund is accounted for using the flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting using the following provisions in recording revenues and expenditures:

Revenues:

ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. Tax taxes are generally collected in December of the current year and January and February of the ensuing year.

State revenue sharing and interest income are recorded as earned.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

BOYD BULLET CREEK DRAINAGE DISTRICT
OF ACADIA PARISH
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

Boyd Bullet Creek Drainage District of Acadia Parish (Drainage District) was created by the Acadia Parish Police Jury, as authorized by Louisiana Revised Statutes 33:1731-1803. The ordinance creating this district was dated August 17, 1989. The Boyd Bullet Creek Drainage District of Acadia Parish is governed by a five member board of commissioners appointed by the Police Jury. The District is authorized to construct, maintain, and improve the system of natural drainage within the district, where drainage is accomplished by using the natural force of gravity. This is accomplished by existing and opening new ditches, ditches, and canals.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. Oversight responsibility by the Police Jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for financial matters
5. Scope of public service

Because the Police Jury appoints the governing board and controls the scope of public services, the drainage district was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Drainage District and do not present information on the Police Jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

BAYOU MALLET GRAVITY BRASSMADE DISTRICT
OF ACADIA PARISH

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
Two Years Ended December 31, 1996
See Accountant's Compilation Report

	1996	1995
Revenues:		
Taxes:		
Ad valorem	\$ 47,550	\$ 46,517
Intergovernmental:		
State revenue sharing	8,436	9,174
Interest	<u>1,322</u>	<u>1,853</u>
Total revenues	<u>\$ 57,308</u>	<u>\$ 57,544</u>
Expenditures:		
Current:		
Public works:		
Salvatory fees	\$ 2,408	\$ 2,408
Fee dues paid to board members	2,850	2,850
Insurance	1,350	1,350
Office supplies	84	117
Permitte deduction	1,446	1,817
Insurance	27,444	45,261
Accounting and audit	-	1,500
Uncollected taxes	1,182	1,837
Other	<u>128</u>	<u>260</u>
Total expenditures	<u>\$ 37,802</u>	<u>\$ 58,256</u>
Excess of revenues over expenditures	\$ 19,506	\$ -712
Fund balance, beginning	<u>380,862</u>	<u>381,574</u>
Fund balance, ending	<u>\$399,368</u>	<u>\$380,862</u>

See Notes to Financial Statements.

WISCONSIN VALLEY GRAVITY BRASSMAKERS DISTRICT
OF MADISON PARISH

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
GENERAL FUND

December 31, 1994

See Accountant's Compilation Report

ASSETS

Cash in bank	\$ 32,497
Certificates of deposit	40,800
Accounts receivable:	
Ad valorem taxes	68,956
State revenue sharing	<u>8,839</u>
Total assets	<u>\$151,092</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Accounts payable	\$ 1,460
Fund equity:	
Fund balance - unreserved and undesignated	<u>128,211</u>
Total liabilities and fund equity	<u>\$129,651</u>

See Notes to Financial Statements.



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To the Board of Commissioners
 Bayou Lafourche Gravity Drainage District
 of Acadia Parish
 Acadia Parish Police Jury
 Bayou, Louisiana

We have compiled the accompanying general purpose financial statements of Bayou Lafourche Gravity Drainage District of Acadia Parish, a component unit of the Acadia Parish Police Jury, as of and for the two years ended December 31, 1996, as listed in the table of contents. The statements were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the Board in the form of financial statements. We have not audited or reviewed the accompanying financial statements, and, accordingly, we do not express an opinion or any other form of assurance on them.

Bernardini, Paché, Lewis & Hergen

Gretna, Louisiana
 March 21, 1997

- Andrew Bernardini, CPA
- Lawrence N. Paché, CPA
- Joseph D. Lewis, CPA
- Richard Hergen, CPA
- William A. Hergen, CPA
- David J. Bernardini, CPA
- D. Charles Paché, CPA
- Richard E. Hergen, CPA
- W. John Bernardini, CPA
- Stephen A. Bernardini, CPA
- Joseph D. Bernardini, CPA
- John D. Bernardini, CPA
- Richard D. Paché, CPA
- Clayton A. Hergen, CPA
- David E. Bernardini, CPA
- Stephen B. Paché, CPA
- W. Todd Paché, CPA
- Kevin D. Hergen, CPA
- Robert E. Bernardini, CPA 1997
- David E. Bernardini, CPA 1997
- Joseph E. Bernardini, CPA 1997
- Clayton A. Bernardini, CPA 1997
- Joseph E. Bernardini, CPA 1997
- Clayton A. Bernardini, CPA 1997
- Richard E. Bernardini, CPA 1997
- William A. Bernardini, CPA 1997

- Richard E. Bernardini, CPA 1997
- William A. Bernardini, CPA 1997
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- Joseph E. Bernardini, CPA 1997
- Clayton A. Bernardini, CPA 1997
- Richard E. Bernardini, CPA 1997
- William A. Bernardini, CPA 1997

* A Member of the Arthur Andersen Group

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BOYD WALKER GRAVITY DRAINAGE DISTRICT
OF ALACIA PARISH
LAKE CHARLES
FINANCIAL REPORT
DECEMBER 31, 1976

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 30 1987